

Department of the Treasury
Internal Revenue Service

Carryover Allocation of Low-Income Housing Credit

▶ **Attach to Form 8610.**

OMB No. 1545-0990

2004

Name and address of housing credit agency

Employer identification number of agency

Check box if this is an amended
carryover allocation ☐

1 Name and address of **building owner** receiving carryover allocation

2 Taxpayer identification number of **building owner** (include dash or dashes)

3 Check if the carryover allocation is: ► ☐ building based or ► ☐ project based

4 Date of carryover allocation ► / /

5 Amount of carryover allocation

5

6 If a binding agreement (see instructions) was entered into, enter the maximum applicable credit percentage for:

a Acquisition cost

6a

%

b Rehabilitation expenses.

6b

%

c New construction expenses

6c

%

7 Enter the number of BINs covered by this carryover allocation

7

Enter BINs of buildings included in this carryover allocation

[illegible]

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

State housing credit agencies use Schedule A (Form 8610) to report carryover allocations.

Specific Instructions

Line 4

Enter the date of allocation. This is the date the authorized official of the state housing agency signs and dates the carryover allocation document.

Line 5

Enter the amount of the carryover allocation. This is the amount allocated to the project under section 42(h)(1)(E). It can include a carryover allocation made on a project basis under section 42(h)(1)(F) or an allocation that specifies an amount per building under section 42(h)(1)(E).

Lines 6a, b, and c

Complete these lines only if **both** of the following apply.

- There is a binding agreement between the housing credit agency and the building owner for a specific housing credit dollar amount.
- An election is made to use an applicable percentage for a month other than the month in which the property is placed in service.

See Regulations sections 1.42-6 and 1.42-8 for requirements that must be met.

BINs for Buildings Included in the Carryover Allocation

Enter the building identification number (BIN) for each building covered by this carryover allocation. If the carryover allocation was made under section 42(h)(1)(E) for a single building, enter only one BIN. If a carryover allocation was made under section 42(h)(1)(F) on a project basis that includes more than one building, enter the BIN for each building covered by the carryover allocation. If the carryover allocation covers more buildings than spaces provided, attach a statement reporting the additional BINs.



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